

United States



of America

**Department of the Treasury
Internal Revenue Service**

Date: February 15, 2019

CERTIFICATE OF OFFICIAL RECORD

I certify that the annexed is a true copy of the Form 1040, U. S. Individual Income Tax Return for James D Pieron, SSN: [REDACTED], for tax period 2003, consisting of four (4) pages

under the custody of this office.

IN WITNESS WHEREOF, I have hereunto set my hand, and caused the seal of this office to be affixed, on the day and year first above written.

By direction of the Secretary of the Treasury:

[Signature]
[REDACTED]

Paul Crowley Supervisory Investigative Analyst
Internal Revenue Service-Criminal Investigation
Southern Area Scheme Development Center
Delegation Order 11-5



Catalog Number 19002E

LAC 02/15/19

**GOVERNMENT
EXHIBIT
35**

Form 2866 (Rev. 09-1997)

0922131862245-9

Form **1040** Department of the Treasury—Internal Revenue Service **U.S. Individual Income Tax Return 2003** (99) IRS Use Only—Do not write or staple in this space.

Label (See instructions on page 19.) Use the IRS label. Otherwise, please print or type.

Label HERE

For the year Jan. 1-Dec. 31, 2003, or other tax year beginning 2003, ending 20 OMB No. 1545-0074

Your first name and initial James D. Last name Pieron Your social security number [REDACTED]

If a joint return, spouse's first name and initial Last name Spouse's social security number

Home address (number and street). If you have a P.O. box, see page 19. Apt. no. 112 University Avenue [REDACTED] Churchill Blvd

City, town or post office, state, and ZIP code. If you have a foreign address, see page 19. Zurich, Switzerland 3006 Mt. Pleasant, MI 48858-9100

Important! You must enter your SSN(s) above.

Presidential Election Campaign (See page 19.) Note. Checking "Yes" will not change your tax or reduce your refund. Do you, or your spouse if filing a joint return, want \$3 to go to this fund? You ☐ Yes ☒ No Spouse ☐ Yes ☐ No

Filing Status Check only one box.

1 ☒ Single 4 ☐ Head of household (with qualifying person). (See page 20.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶

2 ☐ Married filing jointly (even if only one had income)

3 ☐ Married filing separately. Enter spouse's SSN above and full name here. ▶

5 ☐ Qualifying widow(er) with dependent child. (See page 20.)

6a ☐ Yourself. If your parent (or someone else) can claim you as a dependent on his or her tax return, do not check box 6a.

b ☐ Spouse

c Dependents:

(1) First name	Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> If qualifying child for child tax credit (see page 21)
KANSAS CITY STATUTE				
NOV 07 2009				
RECEIVED				

No. of boxes checked on 6a and 6b 1

No. of children on 6c who:

- ☐ lived with you
- ☐ did not live with you due to divorce or separation (see page 21)

Dependents on 6c not entered above

Add numbers on lines above ▶ 1

d Total number of exemptions claimed

Income

7 Wages, salaries, tips, etc. Attach Form W-2 and W-2G here. Also attach Form(s) 1099-R if tax was withheld. 7 5,925

8a Taxable interest. Attach Schedule B if required. **8a**

b Tax-exempt interest. Do not include on line 8a. **8b**

9a Ordinary dividends. Attach Schedule B if required. **9a**

b Qualified dividends (see page 23). **9b**

10 Taxable refunds, credits, or offsets of state and local income taxes (see page 23). 10

11 Alimony received. 11

12 Business income or (loss). Attach Schedule C or C-EZ. 12

13a Capital gain or (loss). Attach Schedule D if required. If not required, check here. ☐ 13a

b If box on 13a is checked, enter post-May 5 capital gain distributions. 13b

14 Other gains or (losses). Attach Form 4797. 14

15a IRA distributions. 15a **b** Taxable amount (see page 25). 15b

16a Pensions and annuities. 16a **b** Taxable amount (see page 25). 16b

17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E. 17

18 Farm income or (loss). Attach Schedule F. 18

19 Unemployment compensation. 19

20a Social security benefits. 20a **b** Taxable amount (see page 27). 20b

21 Other income. List type and amount (see page 27). 21

22 Add the amounts in the far right column for lines 7 through 21. This is your **total income**. ▶ 22 5,925

Adjusted Gross Income

23 Educator expenses (see page 29). 23

24 IRA deduction (see page 29). 24

25 Student loan interest deduction (see page 31). 25

26 Tuition and fees deduction (see page 31). 26

27 Moving expenses. 27

28 One-half of self-employment tax. Attach Schedule SE. 28

29 Self-employed health insurance deduction (see page 33). 29

30 Self-employed SEP, SIMPLE, and qualified plans. 30

31 Penalty on early withdrawal of savings. 31

32a Alimony paid. **b** Recipient's SSN ▶ 32a

33 Add lines 23 through 32a. 33 0

34 Subtract line 33 from line 22. This is your **adjusted gross income**. ▶ 34 5,925

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see page 77. Cat. No. 11320 Form **1040** (2003)

Form 1040 (2003)

Page **2****Tax and Credits****Standard Deduction for—**

• People who checked any box on line 36a or 36b or who can be claimed as a dependent, see page 34.

• All others:

Single or Married filing separately, \$4,750

Married filing jointly or Qualifying widow(er), \$9,500

Head of household, \$7,000

35	Amount from line 34 (adjusted gross income)	35	5,925
36a	Check <input type="checkbox"/> You were born before January 2, 1939, <input type="checkbox"/> Blind. <input type="checkbox"/> Spouse was born before January 2, 1939, <input type="checkbox"/> Blind. Total boxes checked ▶ 36a		
b	If you are married filing separately and your spouse itemizes deductions, or you were a dual-status alien, see page 34 and check here ▶ 36b <input type="checkbox"/>		
37	Itemized deductions (from Schedule A) or your standard deduction (see left margin)	37	4,750
38	Subtract line 37 from line 35	38	1,175
39	If line 35 is \$104,625 or less, multiply \$3,050 by the total number of exemptions claimed on line 6d. If line 35 is over \$104,625, see the worksheet on page 35	39	3,050
40	Taxable income. Subtract line 39 from line 38. If line 39 is more than line 38, enter -0-	40	(1,875)
41	Tax (see page 36). Check if any tax is from: a <input type="checkbox"/> Form(s) 8814 b <input type="checkbox"/> Form 4972	41	0
42	Alternative minimum tax (see page 38). Attach Form 6251	42	
43	Add lines 41 and 42	43	0
44	Foreign tax credit. Attach Form 1116 if required	44	
45	Credit for child and dependent care expenses. Attach Form 2441	45	
46	Credit for the elderly or the disabled. Attach Schedule R	46	
47	Education credits. Attach Form 8863	47	
48	Retirement savings contributions credit. Attach Form 8880	48	
49	Child tax credit (see page 40)	49	
50	Adoption credit. Attach Form 8839	50	
51	Credits from: a <input type="checkbox"/> Form 8396 b <input type="checkbox"/> Form 8859	51	
52	Other credits. Check applicable box(es): a <input type="checkbox"/> Form 3800 b <input type="checkbox"/> Form 8801 c <input type="checkbox"/> Specify	52	
53	Add lines 44 through 52. These are your total credits	53	
54	Subtract line 53 from line 43. If line 53 is more than line 43, enter -0-	54	0
55	Self-employment tax. Attach Schedule SE	55	
56	Social security and Medicare tax on tip income not reported to employer. Attach Form 4137	56	
57	Tax on qualified plans, including IRAs, and other tax-favored accounts. Attach Form 5329 if required	57	
58	Advance earned income credit payments from Form(s) W-2	58	
59	Household employment taxes. Attach Schedule H	59	
60	Add lines 54 through 59. This is your total tax	60	0

Other Taxes**Payments**

If you have a qualifying child, attach Schedule EIC.

61	Federal income tax withheld from Forms W-2 and 1099	61	
62	2003 estimated tax payments and amount applied from 2002 return	62	
63	Earned income credit (EIC)	63	
64	Excess social security and tier 1 RRTA tax withheld (see page 56)	64	
65	Additional child tax credit. Attach Form 8812	65	
66	Amount paid with request for extension to file (see page 56)	66	
67	Other payments from: a <input type="checkbox"/> Form 2439 b <input type="checkbox"/> Form 4136 c <input type="checkbox"/> Form 8885	67	
68	Add lines 61 through 67. These are your total payments	68	0

Refund

Direct deposit? See page 56 and fill in 70b, 70c, and 70d.

69	If line 68 is more than line 60, subtract line 60 from line 68. This is the amount you overpaid	69	
70a	Amount of line 69 you want refunded to you	70a	
b	Routing number	c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings	
d	Account number		
71	Amount of line 69 you want applied to your 2004 estimated tax	71	
72	Amount you owe. Subtract line 68 from line 60. For details on how to pay, see page 57	72	
73	Estimated tax penalty (see page 58)	73	

Amount You Owe**Third Party Designee**

Do you want to allow another person to discuss this return with the IRS (see page 58)? ☒ Yes. Complete the following. ☐ No

Designee's name **▶** Mr. Chris Werwega Phone no. **▶** [REDACTED] Personal identification number (PIN) **▶** [REDACTED]

Sign Here

Joint return? See page 20. Keep a copy for your records.

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature **▶** [REDACTED] Date **▶** 2-6-08 Your occupation **▶** Pres. JDFX Tech. AG Daytime phone number **▶** [REDACTED]

Spouse's signature. If a joint return, both must sign. **▶** [REDACTED] Date **▶** [REDACTED] Spouse's occupation **▶** [REDACTED]

Paid Preparer's Use Only

Preparer's signature **▶** [REDACTED] Date **▶** [REDACTED] Check if self-employed ☐ Preparer's SSN or PTIN **▶** [REDACTED]

Firm's name (or yours if self-employed), address, and ZIP code **▶** [REDACTED] EIN **▶** [REDACTED] Phone no. **▶** () [REDACTED]

Form **1040** (2003)

Form 1116 Department of the Treasury Internal Revenue Service (99)	Foreign Tax Credit (Individual, Estate, or Trust) ▶ Attach to Form 1040, 1040NR, 1041, or 990-T. ▶ See separate instructions.	OMB No. 1545-0121 <div style="font-size: 2em; font-weight: bold;">2003</div> Attachment Sequence No. 19
Name <u>James D. Pierson</u>		Identifying number as shown on page 1 of your tax return <div style="background-color: black; width: 150px; height: 1.2em;"></div>

Use a separate Form 1116 for each category of income listed below. See **Categories of Income** on page 3 of the instructions. Check only one box on each Form 1116. Report all amounts in U.S. dollars except where specified in Part II below.

- | | | |
|---|--|--|
| a <input type="checkbox"/> Passive income
b <input type="checkbox"/> High withholding tax interest
c <input type="checkbox"/> Financial services income | d <input type="checkbox"/> Shipping income
e <input type="checkbox"/> Dividends from a DISC or former DISC
f <input type="checkbox"/> Certain distributions from a foreign sales corporation (FSC) or former FSC | g <input type="checkbox"/> Lump-sum distributions
h <input type="checkbox"/> Section 901(j) income
i <input type="checkbox"/> Certain income re-sourced by treaty
j <input checked="" type="checkbox"/> General limitation income |
|---|--|--|

k Resident of (name of country) ▶ Switzerland

Note: If you paid taxes to only one foreign country or U.S. possession, use column A in Part I and line A in Part II. If you paid taxes to more than one foreign country or U.S. possession, use a separate column and line for each country or possession.

Part I Taxable Income or Loss From Sources Outside the United States (for Category Checked Above)

	Foreign Country or U.S. Possession			Total (Add cols. A, B, and C.)
	A	B	C	
1 Enter the name of the foreign country or U.S. possession ▶ <u>Switzerland</u>				
1 Gross income from sources within country shown above and of the type checked above (see page 7 of the instructions):	5925			5925
Deductions and losses (Caution: See pages 9, 11, and 12 of the instructions):				
2 Expenses definitely related to the income on line 1 (attach statement)				
3 Pro rata share of other deductions not definitely related:				
a Certain itemized deductions or standard deduction (see instructions)	4750			
b Other deductions (attach statement)				
c Add lines 3a and 3b				
d Gross foreign source income (see instructions)				
e Gross income from all sources (see instructions)				
f Divide line 3d by line 3e (see instructions)				
g Multiply line 3c by line 3f				
4 Pro rata share of interest expense (see instructions):				
a Home mortgage interest (use worksheet on page 12 of the instructions)				
b Other interest expense				
5 Losses from foreign sources				
6 Add lines 2, 3g, 4a, 4b, and 5	4750			4750
7 Subtract line 6 from line 1. Enter the result here and on line 14, page 2 ▶				1175

Part II Foreign Taxes Paid or Accrued (see page 12 of the instructions)

Country	Credit is claimed for taxes (you must check one) (m) <input checked="" type="checkbox"/> Paid (n) <input type="checkbox"/> Accrued	Foreign taxes paid or accrued								
		In foreign currency				In U.S. dollars				
		Taxes withheld at source on:				Taxes withheld at source on:				
		(o) Date paid or accrued	(p) Dividends	(q) Rents and royalties	(r) Interest	(s) Other foreign taxes paid or accrued	(u) Dividends	(v) Rents and royalties	(w) Interest	(x) Total foreign taxes paid or accrued (add cols. (t) through (w))
A		12-31-03				1500				559
B						648				
C										
8 Add lines A through C, column (x). Enter the total here and on line 9, page 2 ▶										559

For Paperwork Reduction Act Notice, see page 16 of the instructions.

Cat. No. 11440U

Form 1116 (2003)

Form 1116 (2003)

Page **2****Part III Figuring the Credit**

9	Enter the amount from line 8. These are your total foreign taxes paid or accrued for the category of income checked above Part I	9	559
10	Carryback or carryover (attach detailed computation)	10	
11	Add lines 9 and 10	11	559
12	Reduction in foreign taxes (see page 13 of the instructions)	12	
13	Subtract line 12 from line 11. This is the total amount of foreign taxes available for credit	13	559
14	Enter the amount from line 7. This is your taxable income or (loss) from sources outside the United States (before adjustments) for the category of income checked above Part I (see page 14 of the instructions)	14	1,175
15	Adjustments to line 14 (see page 14 of the instructions)	15	
16	Combine the amounts on lines 14 and 15. This is your net foreign source taxable income. (If the result is zero or less, you have no foreign tax credit for the category of income you checked above Part I. Skip lines 17 through 21. However, if you are filing more than one Form 1116, you must complete line 19.)	16	1,175
17	Individuals: Enter the amount from Form 1040, line 38. If you are a nonresident alien, enter the amount from Form 1040NR, line 36. Estates and trusts: Enter your taxable income without the deduction for your exemption <i>Caution: If you figured your tax using the lower rates on qualified dividends or capital gains, see page 15 of the instructions.</i>	17	1,175
18	Divide line 16 by line 17. If line 16 is more than line 17, enter "1"	18	1
19	Individuals: Enter the amount from Form 1040, line 41. If you are a nonresident alien, enter the amount from Form 1040NR, line 39. Estates and trusts: Enter the amount from Form 1041, Schedule G, line 1a, or the total of Form 990-T, lines 36 and 37. <i>Caution: If you are completing line 19 for separate category g (lump-sum distributions), see page 16 of the instructions.</i>	19	- 0 -
20	Multiply line 19 by line 18 (maximum amount of credit)	20	- 0 -
21	Enter the smaller of line 13 or line 20. If this is the only Form 1116 you are filing, skip lines 22 through 30 and enter this amount on line 31. Otherwise, complete the appropriate line in Part IV (see page 16 of the instructions)	21	- 0 -

Part IV Summary of Credits From Separate Parts III (see page 16 of the instructions)

22	Credit for taxes on passive income	22	
23	Credit for taxes on high withholding tax interest	23	
24	Credit for taxes on financial services income	24	
25	Credit for taxes on shipping income	25	
26	Credit for taxes on dividends from a DISC or former DISC and certain distributions from a FSC or former FSC	26	
27	Credit for taxes on lump-sum distributions	27	
28	Credit for taxes on certain income re-sourced by treaty	28	
29	Credit for taxes on general limitation income	29	
30	Add lines 22 through 29	30	
31	Enter the smaller of line 19 or line 30	31	0
32	Reduction of credit for international boycott operations. See instructions for line 12 on page 14	32	
33	Subtract line 32 from line 31. This is your foreign tax credit. Enter here and on Form 1040, line 44; Form 1040NR, line 42; Form 1041, Schedule G, line 2a; or Form 990-T, line 40a	33	0

Form **1116** (2003)